

EMPLOYER FRINGE BENEFITS

By Employee Type

Estimate 2013-2014 **REVISED** (Elimination of GASB 45 charge effective UI 20)

	RATE	(See note below) TA & RA Over 50%	IH STUDENT Over 50%	IH OTHER	IH 5 MO/50% PERSIE	AY FACULTY SUMMER SESSION	CLASS.	OPTIONAL RETIRE. EXEMPT/ POST DOC	PERSI RET. EXEMPT/ POST DOC	ADDTL COMP	FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
		50%	Over 50%									
FICA Ceiling \$106,800(FCA) - (E4260)	6.20%			X	X	X	X	X	X	X		X
FICA Hospital (FHI) - (E4245)	1.45%			X	X	X	X	X	X	X	X	X
Life/Disability (GTL/STD/LTD) - (E4205) *	0.68%						X	X	X	X	X	X
Retirement - Optional - (E4225)	10.84%					X		X		X		
Retirement Persi (RET) - (E4225)	11.32%				X		X		X			
Federal Civil Serice (FCS) - (E4225)	7.00%										X	
Fed Empl Retiree (FER) - (E4225)	11.70%											X
Thrift Savings Plan (TSP) - (E4225)	5.00%											X
Unemployment (UEM) - (E4255)	0.30%			X	X	X	X	X	X	X	X	X
GASB 45 Retiree Benefit Trust - (E4230)	0.00%				X	X	X	X	X	X	X	X
IH Leave - Persi Only (IHL) - (E4230)	8.00%				X							
Workers Compensation: (E4215)		X	X	X	X	X	X	X	X	X	X	X
D-Dairy Farm (WCD)	3.99%											
F-Field Crop (WCF)	5.48%											
B-Carpentry (WCB)	11.31%											
C-Cattle (WCC)	12.47%											
L-Logging (WCL)	21.02%											
N-Day Nursery (WCN)	1.84%											
W-Diving Marine (WCW)	7.16%											
3-Drivers (WC3)	5.33%											
4-Extension (WC4)	1.41%											
6-Asbestos (WC6)	9.63%											
8-Teachers (WC8)	0.58%											
1-Other (WC1)	5.16%											
					The fringe benefit rate for each type of employee uses the workers compensation rate for teachers. If you have an employee with a higher risk factor you will need to increase the rate accordingly. Be careful! The rates vary substantially.							
		0.58%	0.58%	8.53%	27.85%	19.37%	20.53%	20.05%	20.53%	19.37%	10.84%	26.74%
* Life/Disability rate of 0.68% is an estimate and will vary depending on the individual (operating budgets will be charged the actual rate on an individual basis)												
MEDICAL (H17) - (E4210)	\$9,100.00						X	X	X		X	X
Average %		0.58%	0.58%	8.53%	27.85%	19.37%	46.91%	34.05%	34.53%	19.37%	23.88%	40.56%
Average Salary							\$34,500	\$65,000	\$65,000		\$69,800	\$65,850

Note: Federal employees have the option of federal group life or state group life. Federal group life has numerous options and it is less expensive for the employer than state group life. To insure a high enough percentage to cover actual charges, the state group life insurance rate has been used.

Thrift Savings Plan has numerous rates. The most common used by FER employees is 5%, therefore 5% is used for the above estimate; however your budget will be charged the actual rate for your employee.

Teaching & research assistants that work during the summer but do not take classes use the fringe benefit rate for IH other.

Teaching & research assistants with -non Lab at the end of their title will be classified as WC8 for Workers Compensation at the lower rate.

Teaching & research assistants with -Lab at the end of their title will be classified as WC1 for Workers Compensation at the lower rate.

Suggested Average Rates (using Classified Rate):											
Average Salary		\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Rate		66.03%	56.93%	50.86%	46.53%	43.28%	40.75%	38.73%	37.08%	35.70%	34.53%